SOUTHERN DISTRICT OF NEW YORK	-x
In re	Chapter 11
Kollel Mateh Efraim, LLC	Case No. 04-16410-cb
Debtor.	
	-X

TO MEET OF LEED BY AND LINE OF LOOKING

<u>APPELLEES COUNTER-DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD</u> <u>ON APPEAL</u>

Helen-May Holdings, LLC, the fee owner and licensor herein (hereinafter referred to as "Helen-May" or "Appellee") by its counsel the Law Offices of David Carlebach, Esq., as and for its Counter-Designation of Items to Be Included in the Record on Appeal hereby states as follows:

Counter-Designation of Items to Be Included in the Record on Appeal

- 1. Debtor Trial Exhibits 3, 4, 5, 16, 21, 22, 24, 25, 29, 30, 32, 33, 35, 37.
- 2. HMH Trial Exhibits 1 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16.

Dated: New York, New York April 20, 2007

Helen-May Holdings
By its Counsel
LAW OFFICES OF DAVID
CARLEBACH, ESQ.

By: David Carlebach (DC-7350)
David Carlebach (DC-7350)
40 Exchange Place
New York, New York 10005
(212) 785-3041